

Employee Benefits and Services

DESCRIPTION OF MAJOR SERVICES

Employee Benefits and Services, under the direction of the Human Resources Department, administers the county's health, dental, vision, and life insurance plans as well as its integrated leave programs.

BUDGET AND WORKLOAD HISTORY

	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	-	4,402,162	2,568,858	3,486,675
Departmental Revenue	942,209	2,196,000	1,666,070	2,183,300
Fund Balance		2,206,162		1,303,375
Budgeted Staffing		33.0		33.0

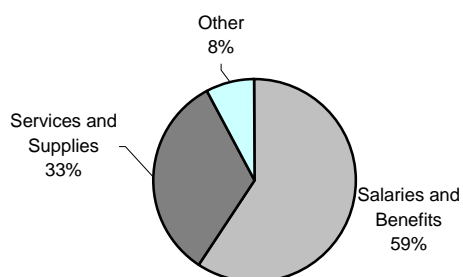
Workload Indicators

Salary Savings Plan participants	17,714	20,000	18,851	19,500
Health Plan participants	24,032	24,000	27,259	26,100
Dental Plan participants	27,195	27,000	15,562	16,000
Vision Plan participants	17,770	17,500	18,427	18,500
Retiree Health Plan participants	2,218	2,200	1,538	2,200
Retiree Dental Plan participants	1,154	1,100	948	1,400
Flexible Spending Account (FSA) claims processed	6,694	7,000	3,211	8,900
Short Term Disability (STD) cases	1,657	1,600	1,313	1,700
Psychological Plan participants	-	-	-	570
DCAP claims processed	-	-	-	650

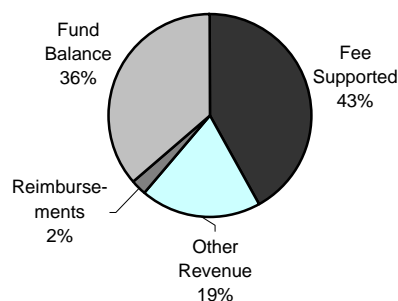
Pursuant to Section 29009 of the California Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

Beginning in 2002-03, administrative fees and other revenues used to finance the administration of employee benefits were consolidated into this fund. In 2004-05, expenditures related to the administration of employee benefit programs were included as part of this fund as well. Prior to 2004-05, expenditures were included as part of the Human Resources Department budget (AAA HRD) and revenues received in this fund were subsequently transferred to AAA HRD to reimburse actual costs.

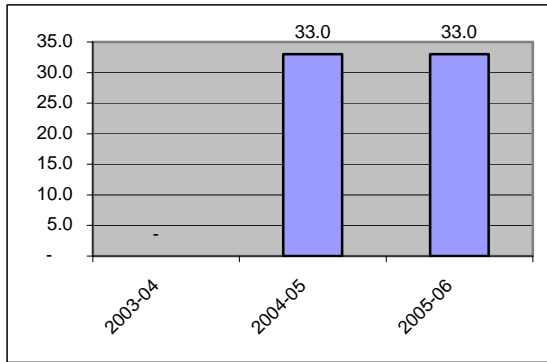
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



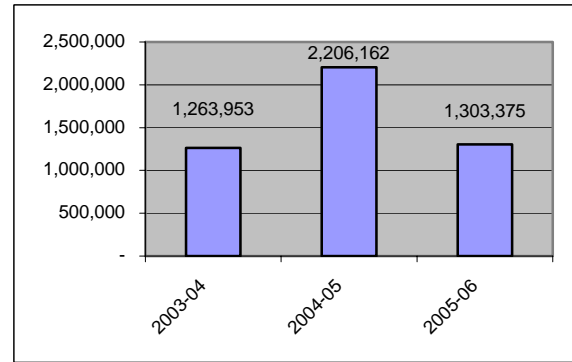
2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 STAFFING TREND CHART



2005-06 FUND BALANCE TREND CHART



GROUP: Administrative/Executive
DEPARTMENT: Human Resources
FUND: Employee Benefits and Services

BUDGET UNIT: SDG HRD
FUNCTION: General
ACTIVITY: Personnel

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
Appropriation					
Salaries and Benefits	1,830,609	1,948,586	2,068,013	37,300	2,105,313
Services and Supplies	640,812	1,112,890	1,121,775	48,510	1,170,285
Transfers	182,737	225,326	225,326	55,614	280,940
Contingencies	-	1,200,360	1,200,360	(1,185,223)	15,137
Total Exp Authority	2,654,158	4,487,162	4,615,474	(1,043,799)	3,571,675
Reimbursements	(85,300)	(85,000)	(85,000)	-	(85,000)
Total Appropriation	2,568,858	4,402,162	4,530,474	(1,043,799)	3,486,675
Departmental Revenue					
Use of Money and Prop	48,944	150,000	150,000	(50,000)	100,000
Current Services	475,679	1,461,000	1,461,000	37,300	1,498,300
Other Revenue	1,058,970	585,000	585,000	-	585,000
Total Revenue	1,666,070	2,196,000	2,196,000	(12,700)	2,183,300
Fund Balance		2,206,162	2,334,474	(1,031,099)	1,303,375
Budgeted Staffing		33.0	33.0	-	33.0

DEPARTMENT: Human Resources
FUND: Employee Benefits and Services
BUDGET UNIT: SDG HRD

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Services and Supplies Increased cost of providing services for benefit programs.	-	48,510	-	48,510
2. Transfers An increased transfer to the Human Services System Administrative Claim budget (AAA DPA) for employee orientation costs is offset by reduced transfers to Human Resources (AAA HRD) for administrative oversight.	-	55,614	-	55,614
3. Contingencies Contingency adjustment of \$(1,073,326) based on estimated fund balance available.	-	(1,185,223)	-	(1,185,223)
** Final Budget Adjustment - Fund Balance Reduction in contingencies by \$111,897 due to a lower fund balance than anticipated.				
4. Rev From Use of Money Decreased interest revenue due to a reduction in fund balance.	-	-	(50,000)	50,000
5. Salaries and Benefits ** Final Budget Adjustment - Mid Year Item Increase in costs of \$37,300 related to the Clerical Classification Study approved by the Board on April 5, 2005 #67.	-	37,300	37,300	-
Total	-	(1,043,799)	(12,700)	(1,031,099)

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

